**GOVERNMENT OF ANDHRA PRADESH**
**ABSTRACT**

BUDGET – Classification of Accounts – Standardization of Object Heads – Revised Object Heads – Adoption in the State Government Accounts – Amendment – Issued.

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**FINANCE (BUDGET.I) DEPARTMENT**

G.O.Ms.No.46 Dated: 25-05-2020

Read the following:

1. G.O. Ms.No.69, Finance (Budget.I) Dept., dated:14.08.2019.
2. G.O. Ms.No.130, Finance (Budget.I) Dept., dated:26.09.2019.
3. G.O. Ms.No.146, Finance (Budget.I) Dept., dated:08.11.2019.

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**ORDER**:

In continuation to the orders issued in the reference 1st to 3rd cited and after reviewing the representations received from various departments duly explaining their practical difficulties in implementation, Government after careful examination of the matter, hereby issued the following amendment to the Annexure III, notes on Object Heads (Types of expenditure and drawl procedure) to the G.O 1st cited.

**AMMENDMENT**

| S.No | DH/SDH | Existing drawl procedure as per G.O.Ms.No.69 | Revised drawl procedure and types of expenditure |
|---|---|---|---|
| 1. | 130/ 131<br>Service Postage and Telephone | Credit to the bank account of Postal department/ BSNL / Service Providers. | Credit to Bank Account of Postal Department/BSNL/Service Provider. In case of Payment made by the DDO from any fund available with him/her to avoid disconnection of service (or) expenditure met by him/her from his/her Pocket (or) by any other employee, subject to reimbursement. Such payments, shall be reimbursed subject to production of Original Payment receipt and detail explanation and circumstances led for such payment must be mentioned in the Proceedings. |
| 2. | 130/138<br>OE – Internet Charges | Credit to the bank account of Supplier/ Service Provider | Credit to Bank Account of Postal Department/BSNL/Service Provider. In case of Payment made by the DDO from any fund available with him/her to avoid disconnection of service (or) expenditure met by him/her from his/her Pocket (or) by any other employee, subject to reimbursement, such payments shall be reimbursed subject to production of Original Payment receipt and detail explanation and circumstances led for such payment must be mentioned in the Proceedings. |

| S.No | DH/SDH | Existing drawl procedure as per G.O.Ms.No.69 | Revised drawl procedure and types of expenditure |
|---|---|---|---|
| 3. | 130/139<br>OE – Mobile Services/ Call Charges | Credit to the bank account of Supplier/ Service Provider | Credit to Bank Account of Postal Department/BSNL/Service Provider. In case of Payment made by the DDO from any fund available with him/her to avoid disconnection of service (or) expenditure met by him/her from his/her Pocket (or) by any other employee, subject to reimbursement, such payments shall be reimbursed subject to production of Original Payment receipt and detail explanation and circumstances led for such payment must be mentioned in the Proceedings. |
| 4. | 160/161<br>Publications | Credit to the bank account of Supplier/Service Provider/ agent. | Credit to the Bank Account of Supplier/Service Provider/Agent. Reimbursement is allowed only in the case of "Purchase of newspapers, subject to production of original payment receipt and detail explanation and circumstances led for such payments must be mentioned in the Proceedings. |
| 5. | 170/174<br>Meetings/Workshops Expenses | Credit to the Service Provider/ Supplier. | Credit to the Bank Account of the Supplier/Service Provider which also includes departmental canteen Bank Accounts. |
| 6. | 200/201<br>Conferences, Seminars | Credit to the Service Provider/ Supplier. | |
| 7. | 200/202<br>Functions & Events | Credit to the Service Provider/ Supplier. | |
| 8. | 200/203<br>Hospitality & Entertainment | Credit to the Service Provider/ Supplier. | |
| 9. | 230/231<br>Diet Charges | Credit to the bank account of Supplier. | Credit to the Bank Account of the Supplier. DDO Account in respect of Police Department, in case of bandobust duties to Police Personnel. However, a Cheque/DD shall be issued in the name of the Supplier/Departmental Canteen instead of Cash receipt from the DDO Account. Further, Diet Charges includes all other departments who draws the same in nature of expenditure including Feeding charges of dogs/pups of the dog unit squad. |

| S.No | DH/SDH | Existing drawl procedure as per G.O.Ms.No.69 | Revised drawl procedure and types of expenditure |
|---|---|---|---|
| 10. | 240/242<br>Charges towards Other purposes | Credit to the bank account of Supplier. | Credit to the Bank Account of the Supplier. However, DDO is authorized to draw the bill on proforma invoices raised by the PSU Oil Companies for supply of lubricants and other items. Albeit, the bills shall not be preferred to avoid lapse of budget. |
| 11. | 250/253<br>Stitching Charges | Credit to the bank account of Supplier. | Credit to the Bank Account of the Supplier. However, with respect to Police Department the DDO is authorized to reimburse the expenditure met by the Officer/ Employee from his/her Pocket subject to producing original paid receipt. Although, the above exemption is applicable only in case of non-availability of authorized tailor/agency only. |
| 12. | 310/318<br>Obsequies Charges | Credit to the bank account of individuals. | Credit to Bank Account of the family members. However, the DDO is authorized to pay from the other funds, if available, under emergency circumstances and reimbursement is permissible after obtaining original paid receipt. |
| 13. | 410/411<br>Secret Services Expenditure | Credit to the bank account of Concerned Police Officer. | Credit to Bank Account of concerned Police Officer or DDO |

All the Special Chief Secretaries / Principal Secretaries / Secretaries / HOD's / District Collectors are requested to take suitable action in this regard. The DTA/PAO/DWA are instructed to issue suitable directions to their Unit Offices for strict Compliance.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)**

**Dr. K.V.V. SATYANARAYANA**
SPECIAL SECRETARY TO GOVERNMENT (B&HR)

To
All the Secretariat Departments
All the Heads of the Departments
All the District Collectors
The Accountant General (A&E), AP
The Director, Treasuries & Accounts, Ibrahimpatnam
The Pay & Accounts Officer, Ibrahimpatnam
The Director, Works Accounts, Ibrahimpatnam
The Dy. Directors/ District Treasury Offices
The CEO, APCFSS
Copy to: All FMUs and Officers in Finance Department
The PS to Chief Secretary / the PS to the Officers in CMO
The PS to PFS/Spl. Secretary (Budget & HR)/Spl. Secretary(RM&IF)/Spl.Secretary SF/SCS

//FORWARDED BY ORDER//

SECTION OFFICER